

February 21, 1951.
Passed on File.

House File 493
By SOCIAL SECURITY COMMITTEE.

Passed House, Date
Vote: Ayes..... Nays.....
Passed Senate, Date
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to repeal section ninety-seven point ten, Code
1950, prohibiting the deduction of the Iowa old
age and survivors' insurance tax for state income
tax purposes.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section ninety-seven point ten, Code
- 2 1950, is hereby repealed.

EXPLANTION OF H. F. 493

The state tax commission now permits the deduction of the Federal Old Age and Survivors' Insurance tax and Railroad retirement tax paid by the workers of the state and the statute in its present form discriminates against public employees. The repeal of the above provision will put public employees in Iowa on an equal basis with other employees for the purpose of the state income tax.